

## Internal Revenue Service, Treasury

## § 301.6049-1

Sunday, or legal holiday, see section 7503 and §301.7503-1.

[32 FR 15241, Nov. 3, 1967, as amended by T.D. 7218, 37 FR 24748, Nov. 21, 1972; T.D. 7238, 37 FR 28738, Dec. 29, 1972; T.D. 8172, 53 FR 2600, Jan. 29, 1988]

### **§ 301.6037-1 Return of electing small business corporation.**

For provisions relating to requirement of return of electing small business corporation, see §1.6037-1 of this chapter (Income Tax Regulations).

### **§ 301.6038-1 Information returns required of U.S. persons with respect to certain foreign corporations.**

For provisions relating to information returns required of U.S. persons with respect to certain foreign corporations, see §§1.6038-1 and 1.6038-2 of this chapter (Income Tax Regulations).

### **§ 301.6039-1 Information returns and statements required in connection with certain options.**

For provisions relating to information returns and statements required in connection with certain options, see §§1.6039-1 and 1.6039-2 of this chapter (Income Tax Regulations).

[T.D. 7275, 38 FR 11346, May 7, 1973]

#### *Information Concerning Transactions With Other Persons*

### **§ 301.6041-1 Returns of information regarding certain payments.**

For provisions relating to the requirement of returns of information regarding certain payments, see §§1.6041-1 to 1.6041-6, inclusive, of this chapter (Income Tax Regulations).

### **§ 301.6042-1 Returns of information regarding payments of dividends and corporate earnings and profits.**

For provisions relating to the requirement of returns of information regarding payments of dividends and corporate earnings and profits, see §§1.6042-1 to 1.6042-4, inclusive, of this chapter (Income Tax Regulations).

### **§ 301.6043-1 Returns regarding liquidation, dissolution, termination, or contraction.**

For provisions relating to the requirement of returns of information re-

garding liquidations, dissolutions, terminations, or contracts, see §§1.6043-1, 1.6043-2, and 1.6043-3 of this chapter (Income Tax Regulations).

[T.D. 7563, 43 FR 40222, Sept. 11, 1978]

### **§ 301.6044-1 Returns of information regarding payments of patronage dividends.**

For provisions relating to the requirement of returns of information regarding payments of patronage dividends, see §§1.6044-1 to 1.6044-5, inclusive, of this chapter (Income Tax Regulations).

### **§ 301.6046-1 Returns as to organization or reorganization of foreign corporations and as to acquisitions of their stock.**

For provisions relating to requirement of returns as to organization or reorganization of foreign corporations and as to acquisitions of their stock, see §§1.6046-1 to 1.6046-3, inclusive, of this chapter. (Income Tax Regulations.)

### **§ 301.6047-1 Information relating to certain trusts and annuity and bond purchase plans.**

For provisions relating to the requirement of returns of information regarding certain trusts and annuity and bond purchase plans, see §1.6047-1 of this chapter (Income Tax Regulations).

### **§ 301.6048-1 Returns as to creation of or transfers to certain foreign trusts.**

For provisions relating to the requirement of returns as to creation of or transfers to certain foreign trusts, see §16.3-1 of this chapter (Temporary Regulations under the Revenue Act of 1962).

### **§ 301.6049-1 Returns regarding payments of interest.**

For provisions relating to the requirement of returns regarding payments of interest, see §§1.6049-1 to 1.6049-3, inclusive, of this chapter (Income Tax Regulations).